Assembly Bill No. 1053

CHAPTER 17

An act relating to local government, and declaring the urgency thereof, to take effect immediately.

[Approved by Governor May 29, 2014. Filed with Secretary of State May 29, 2014.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1053, Cooley. Sacramento Metropolitan Fire District: return of improperly collected money.

Existing law authorizes the formation of a fire protection district and further authorizes an established district to raise revenues, including, but not limited to, levying assessments for fire suppression services pursuant to a specified procedure. Existing law also authorizes a district to charge fees to cover the costs of providing certain services or enforcing certain regulations and to waive those fees under specified conditions.

This bill would authorize the Sacramento Metropolitan Fire District, until January 1, 2015, and notwithstanding any other law, to return money it improperly collected from payees due to a clerical error in the district's administration of a special tax levied from 2005 to 2012, inclusive. This bill would make legislative findings and declarations as to the public purpose served by this act.

This bill would make legislative findings and declarations as to the necessity of a special statute for the Sacramento Metropolitan Fire District.

This bill would declare that it is to take effect immediately as an urgency statute.

The people of the State of California do enact as follows:

SECTION 1. The Legislature finds and declares all of the following:

- (a) Integrity and accountability in government demands that when a subdivision of the state discovers that it improperly collected money from the public due to a clerical error, that it be authorized to return the money to the members of the public from whom the money was mistakenly collected.
- (b) This act, by authorizing an efficient return of money that the Sacramento Metropolitan Fire District improperly collected in the form of a special tax due to an unintentional clerical error, serves a public purpose by maintaining public confidence in the imposition and collection of special taxes to pay for public improvements and services, correcting an unintentional error and restoring accuracy in the district's finances, providing

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transparency and accountability in the proper collection and use of public funds, and by avoiding the potential public expense of defending against costly litigation filed by those parties from whom money was mistakenly collected.

- SEC. 2. (a) Notwithstanding any other law, the Sacramento Metropolitan Fire District may return to a payor any money the district improperly collected from the payor due to a clerical error in the district's administration of the special tax known as the Special Fire Tax for the Rancho Murieta and Sloughhouse area levied from 2005 to 2012, inclusive.
- (b) This act shall remain in effect only until January 1, 2015, and as of that date is repealed, unless a later enacted statute, that is enacted before January 1, 2015, deletes or extends that date.
- SEC. 3. The Legislature finds and declares that a special law is necessary and that a general law cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution because of the unique and limited need of the Sacramento Metropolitan Fire District to return money it improperly and unintentionally collected in the form of a special tax.
- SEC. 4. This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

To remedy as soon as possible the mistaken collection from the public of fire district special tax amounts, it is necessary for this act to take effect immediately.